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Attorneys for FRANCIS BURGA;
 FRANCIS BURGA AS THE
 ADMINISTRATOR OF THE
 ESTATE OF MARGELUS BURGA

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

FRANCIS BURGA; FRANCIS BURGA AS
 THE ADMINISTRATOR OF THE ESTATE
 OF MARGELUS BURGA; and RUSSELL
 MANSKY,

Respondents.

Case No. 18-CV-01633 BLF (SVK)

**JOINT SUBMISSION REGARDING
 APPOINTMENT OF SPECIAL MASTER**

Judge: Honorable Susan van Keulen

Pursuant to the Order Regarding the United States' Motion Challenging Respondents' Assertions of Privilege (Dkt. No. 37), the parties agree to the appointment of a special master to review the remaining documents that Respondents have asserted are privileged under the following terms and conditions:

1. The special master shall be Edward W. Swanson, Swanson & McNamara LLP, 300 Montgomery Street, Suite 1100, San Francisco, CA 94104. The parties have determined and

2. In order to educate Mr. Swanson as to the relevant factual background, the parties will provide Mr. Swanson with copies of the pleadings each party filed regarding the Government's challenge to Respondents' assertion of privilege and the Court's Order dated August 16, 2019 (Dkt. No. 37). If Mr. Swanson has any inquiries during the course of his review, he will communicate in writing to counsel for the parties who will have seven days to respond in writing to Mr. Swanson. The parties will also make themselves available for joint telephone calls with Mr. Swanson, if requested, to address any inquiries he may have.

4. Mr. Swanson will complete his review of the claimed privileged documents on or before January 31, 2020, and will provide the results of his review to the parties by written report.

6. The parties agree that the fees of Mr. Swanson for acting as special master will be shared equally by the United States and Francis Burga, individually, and as Administrator of the Estate of Margelus Burga.

SIDEMAN & BANCROFT LLP

Attorneys for FRANCIS BURGA; FRANCIS
BURGA AS THE ADMINISTRATOR OF THE
ESTATE OF MARGELUS BURGA

LAW OFFICES
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1 DATED: December 10, 2019

WOOD ROBBINS LLP

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By: /s/ Denise Mejlszenkier

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Denise Mejlszenkier

Attorneys for Respondent RUSSELL MANSKY

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5 DATED: December 10, 2019

RICHARD E. ZUCKERMAN

Principal Deputy Assistant Attorney General

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By: /s/ Amy Matchison

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Amy Matchison

Trial Attorney, Tax Division

8

United States Department of Justice

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10 DATED: December 10, 2019

SWANSON & MCNAMARA LLP

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By: /s/ Edward W. Swanson

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Edward W. Swanson

Special Master

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Pursuant to stipulation, **IT IS SO ORDERED.**

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16 DATED:

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The Honorable Susan van Keulen

United States Magistrate Judge

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ATTESTATION

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Pursuant to Civil Local Rule 5.1, I hereby attest that all counsel represented by conformed

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signatures above have concurred in the filing of this Joint Submission.

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DATED: December 10, 2019

SIDEMAN & BANCROFT LLP

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By: /s/ Jay R. Weill

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